

DUNCAN LAW OFFICE
From Desk of

GREGORY W. DUNCAN
Attorney at Law
2687 Airport Road, Ste A
Helena, MT 59601

EXHIBIT

DATE

SB

7

4-1-09

465

Gregory W. Duncan, Esq. *

Telephone: (406) 442-6350
FAX NO. (406) 449-2659
E-mail: gd@mt.net

Kathleen Glover, Paralegal

* Member of the Washington Bar

September 2, 2008

Dan Bucks
Montana Department of Revenue Director's Office
P.O. Box 5805
Helena, MT 59604-5805

Re: Broken O Ranch
Teton, Cascade, and Lewis and Clark Counties

Dear Mr. Bucks:

I am sending you this letter at the request of the Broken O Ranch to inquire about certain changes that have taken place on their property tax assessments.

I have enclosed two of the assessments for your convenience.

As you can see, there is an acreage decrease between these assessments. Apparently, the Department of Revenue has taken it upon themselves to back out the lands that run through the center of the Broken O Ranch and underlie the Sun River.

The Broken O Ranch certainly appreciates the fact there are fewer acres of land which they are not being asked to pay the taxes upon. However, they are concerned as to the following:

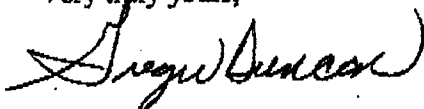
1. What prompted the Department of Revenue to back out these lands?
2. Is there any statutory or administrative authority that mandated the Department to do so?
3. What impact does this have on title companies and other insurers that have guaranteed title to lands which the Department is now not requiring the taxes to be paid upon?

4. Does this mean if the prescriptive period provided for in MCA §23-2-322 and MCA §70-19-404 runs (i.e. five years), will the state be in a position to claim the land as state owned property especially in light of MCA §70-19-411, which provides that occupancy and payment of taxes is necessary to prove adverse possession?
5. MCA §77-1-105 addresses the title to stream beds in Montana. However, it only authorizes the Department of State Lands to litigate the issues of ownership of stream beds. The ownership of the stream bed would appear to be dependent upon the original patent from the Federal government and whether or not the survey was a meander survey or an alloquat survey. Therefore, depending on how the property was originally surveyed by the government and how the original patent was issued, would depend on who had ownership of the bed, especially those whose properties were patented prior to 1901.
6. There are issues that arise surrounding who will manage the weeds on the property and also issues surrounding what happens when you have accretion and evulsion taking place or if you have a stream that simply changes its channel in its entirety.
7. Does this remove acreage from the ranch, i.e., if the ranch were sold, would these acres be backed out and therefore they would be selling fewer acres than they originally bought?

Therefore, since I do not understand the basis for the change, I would appreciate it if you or one of your personnel could give me an explanation as to what has taken place and what your view of the landowner's rights may be.

We look forward to your response.

Very truly yours,



Gregory W. Duncan

GWD/rji

Enclosures

MEMO

To: DNRC Staff
From: Mary Sexton
Date: February 4, 2008
Re: Use of State Land Streambeds

There has been a good deal of confusion expressed recently concerning the status of Montana streambed law and practices on navigable waterways. The news media has written articles about navigable waterways and reported on meetings involving water users and PPL Montana representatives. DNRC has been mentioned in the reporting.

Much of this confusion involves a current lawsuit, PPL Montana v. State of Montana, which is before Judge Honzel's First Judicial District Court in Helena. The case will decide if the PPL corporation is liable for rent for the use of navigable streambeds for their hydropower plants.

The lawsuit relates solely to the issue of rent, under Montana's Hydroelectric Resources Act, for use of state owned streambeds on navigable waterways. **The lawsuit has absolutely no effect on water rights or fees for water use.**

DNRC employees in both Water Resources and Trust Lands are being contacted by water rights holders and others concerning this issue. **The following are key information points for responding to those concerns.**

Streambed Leasing Policies Already Exist: The State has leased the streambeds of its navigable rivers since the 1950s for oil and gas exploration, and required easements for structures on navigable rivers for decades. Thousands of streambed acres are already under lease, and hundreds of easements are already outstanding.

The Court Has Not Yet Ruled on the Case: PPL Montana v. State of Montana is a current lawsuit before Judge Honzel at the First Judicial District Court in Helena Cause No. CDV 2004-846. Three Utility Companies sued the State in State Court for a determination that they owed no rents for the use of the navigable water streambeds for their hydropower plants. Two Utility Companies have settled and are entering into leases for their hydropower sites—Avista on the Clark Fork River and PacifiCorp on the Swan River. PPL Montana did not settle and took the state to trial on their claims.

appealed to Supreme CT

No Effect on Montana Water Rights: The litigation is not related to water rights—it relates only to rents for trust lands beneath navigable riverbeds—and the court will make no ruling on water or its use as a result of this litigation.

The State Owns Navigable Waterway Streambeds: There is no legal dispute on this point. All current navigable waterways are listed on the DNRC's website http://dnrc.mt.gov/trust/about_us/pdfs/navwaterwaysmap.pdf

Compensation for Use of State Trust Lands: The Constitution requires compensation for use of all school trust lands.

PPL Generates Electricity Using Montana Streambeds: PPL runs a business generating 600 megawatts of electricity mostly on thousands of acres of streambed owned by the state

Montana's Hydroelectric Resources Act: This Act (Mont. Code Ann. 77-4-201) requires the state to enter leases with hydroelectric power producers for the power sites on trust lands. This includes annual rents at not less than the full market value of the estate disposed of through the lease or license.

Only Navigable Riverbed Uses: Trust lands must in all cases be compensated if they are subject to grants or other uses. This includes streambeds below the low water mark of all navigable rivers but does NOT include other non-navigable streams and tributaries. DNRC's current land use license and easement policy for uses other than for hydroelectric resources leases can be found on our web site http://dnrc.mt.gov/trust/MMB/navigable_waterways.asp and applies only to navigable rivers in Montana.

For More Information Contact: Tom Schultz, Administrator, Trust Lands Management, 444-4978 or Joe Lamson, Deputy Director, 444-9708.



Dan Bucks
Director

Montana Department of Revenue



Brian Schweitzer
Governor

November 10, 2008

FyI

Gregory W. Duncan, Esq.
2687 Airport Road, Suite A
Helena, MT 59601

Subject: Broken O Ranch -- Teton, Cascade, and Lewis and Clark Counties

Dear Mr. Duncan:

Thank you for your inquiry regarding the property taxation of the streambeds of navigable streams -- most particularly on the Broken O Ranch properties. Please allow me to address each of your questions.

1. What prompted the Department of Revenue to back out these lands?

Response: The Department is in the process of a complete reappraisal of all taxable property within the state. In the course of this process, the Department is adjusting all its records and assessments to reflect the physical characteristics and legal ownership of each parcel of property in Montana. This is the first comprehensive reappraisal of agricultural and timber property in several assessment cycles. One of the ownership issues being reflected is the State of Montana's ownership of the streambeds of navigable streams because state owned land is exempt from property taxation. As Department of Revenue staff worked through the reappraisal of all taxable property in the state, they observed that records for land under navigable streams needed to be updated or corrected in some cases. That fact was brought to the attention of the Legislature's Revenue and Transportation Interim Committee, along with a proposed course of action that ensured all streambeds of navigable streams would be exempt for the 2008 tax year. That course of action was adopted and the Department accomplished that work. The Department established a consistent procedure for equitable treatment of these lands. Using the best information and technology available from the Department of Natural Resource's surveys and determinations of navigable streams, Department staff identified the acreage associated with the streambeds of navigable streams for each affected landowner and extended property tax exemptions to that acreage as provided by law.

The Department does not adjudicate title to property. It simply attempts to make its assessments accurately reflect the underlying ownership. If we have improperly reflected the underlying ownership, please let us know and we will revise our assessments accordingly. In addition to informal channels, due process protections are provided through the tax appeals process.

2. Is there any statutory or administrative authority that mandated the Department to do so?

Response: The Department has statutory authority for the general supervision over the administration of the assessment and tax laws (§ 15-1-201, MCA). The Department is also required to ensure that all assessments of property are made relatively just and equal, at market or productivity value as applicable, and in compliance with the law. If the laws of Montana require a property tax exemption for specific property, it is the duty of the Department to acknowledge that exemption. In this instance that exemption is provided by § 15-6-201(1)(a)(ii), MCA.

Gregory W. Duncan
November 10, 2008
Page 2

3. What impact does this have on title companies and other insurers that have guaranteed title to lands which the Department is now not requiring the taxes to be paid upon?

Response: The Department is required by statute to value and assess all taxable lands in the state. The Department also has the statutory requirement to identify and acknowledge exempt land, such as the streambeds of navigable streams. That is the action the Department has performed. The Department is not aware why there would be any impact on title companies or other insurers as a result of the Department performing its duty under the law because the Department does not adjudicate title. Most title insurers already have standard exceptions for state ownership of navigable streams within insured properties.

4. Does this mean if the prescriptive period provided for in §§ 23-2-322 and 70-19-404, MCA, runs (i.e., five years), will the state be in a position to claim the land as state-owned property, especially in light of § 70-19-411, MCA, which provides that occupancy and payment of taxes is necessary to prove adverse possession?

Response: State ownership of the streambed of navigable streams has been adjudicated. Current law does not allow property owned by the state to be taken by adverse possession, so there should be no change of ownership as a result of any exemption of state-owned streambeds. The Department's tax assessments do not change the status of ownership.

5. Section 77-1-105, MCA, addresses the title to streambeds in Montana. However, it only authorizes the Department of State Lands to litigate the issues of ownership of streambeds. The ownership of the streambed would appear to be dependent upon the original patent from the Federal government and whether or not the survey was a meander survey or an aliquot survey. Therefore, depending on how the property was originally surveyed by the government and how the original patent was issued would depend on who had ownership of the bed, especially those whose properties were patented prior to 1901.

Response: State ownership of the streambed of navigable streams has been adjudicated in other forums. Our understanding is that the courts have affirmed the state's ownership of that land. The Department has acknowledged that ownership as best it can consistent with current law. However, the Department's assessments are not an adjudication of title. The Department is assessing according to the situation it finds on the ground. If the Department's assessments are inaccurate, informal and formal dispute resolution processes are available to remedy the inaccuracy.

6. There are issues that arise surrounding who will manage the weeds on the property and also issues surrounding what happens when you have accretion and evulsion taking place or if you have a stream that simply changes its channel entirely.

Response: The Department does not have any authority over the use or management of streambeds of navigable streams. The Department used the best information available to it, which was 2005 aerial photography, to identify the channels of the navigable streams. With respect to accretion, reliction, or other actions that result in channel changes, if the Department of Natural Resources or court action identifies a different location for the streambed of a navigable stream, the Department will adjust its records and assessments and acknowledge that different location in executing the property tax exemption associated with that land.

Gregory W. Duncan
November 10, 2008
Page 3

7. Does this remove acreage from the ranch, i.e., if the ranch were sold, would these acres be backed out and, therefore, they would be selling fewer acres than they originally bought?

Response: The Department does not determine the legal title of property. In this instance, the courts have determined that the streambeds beneath navigable streams are state property and thus exempt from property taxation to the riparian owner. The Department will continue to reflect the total acres for each landowner as that is identified on the appropriate deed or instrument that is recorded in the Clerk & Recorder's Office of the county where the land is located. The department will not adjust the legal description as described on the current deed.

Throughout this exercise, our intent has been to correct the property tax record after we determined that was necessary and ensure that all affected taxpayers were treated fairly. Again, thank you for giving me the opportunity to address your concerns.

Sincerely,



Dan R. Bucks
Director
PO Box 5805
Helena, MT 59604-5805

Attention Land Owners!

Do you truly own the streambed? Be careful and pay attention to your 2008 Assessment Notice (Property tax sheets). There have been changes! The Dept. of Revenue has changed the Legal Description Geocode and Property Classification of Land you have been paying taxes on. Land under the stream is now classified as "Nav River Ag Land."

I represent a ranch operation on the Sun River and I am very concerned with the actions the State of Montana is taking. I have visited with Mr. Dallas Reese at the Dept. of Revenue Office in Helena and have not gotten any clear answer to what prompted the Dept. to back out these lands from the tax roles. I asked who or what administrative authority mandated the Dept. to do this and again received no clear answer. I do know that this process is being done in at least Lewis and Clark, Teton, and Cascade Counties simultaneously in June of 2008 on only streams that are classified by the DNRC as Navigable. I have sent a letter to Mr. Dan Bucks at the Mt. Dept. of Revenue Director's Office to get some response to my concerns in writing, but to this date have not received any.

When you purchase a piece of property with a stream running through it, you most likely paid for all of the acres including the stream bed. As a landowner, you in the past have certainly been paying the taxes on this property. Now the Department of Revenue has decided to value the streambed at a \$0.00 Taxable Market value without any notification or explanation of their actions. Yes, this saves you on your total tax dollars, but be careful. Don't give up what is yours!

These actions raise all kinds of questions that all land owners should press for answers!

1. Who really owns the Streambed?
 2. How wide of a strip of land are they addressing?
 3. Why are they doing this now?
 4. If they say that the State owns the streambed, then they have been taking our tax dollars under false pretenses for many years. When you purchase a piece of land you usually ask for a Title Search that guaranties that the seller really does own this piece of property they are selling. So if the State is claiming ownership, which is right? Is the Title Company now open for a lawsuit?
 5. If no taxes are paid for a period of 5 years, does the land then revert back to the State?
 6. Will all streambeds, including creeks come under the control of the State of Montana in the future?
 7. If this happens, will all streams have to be fenced off?
 8. If you no longer own the Streambed, the property that you paid for has certainly now devalued.
 9. If as landowners we do not own the water and if we do not own the streambed, then, is the State of Montana responsible for the flood damages that occur from time to time?
- Also who is responsible for the weed problem up and down all streams?
Ironically, the taxes have been reduced on land only to the low water mark. Is this because they are avoiding this responsibility?

10. In the results of the Judges decision that PP&L had to pay rent on the Streambed because of where their dam sits, will we as Water Right holders have to pay a fee for the movement of our water rights to our head gates in the future?

Wakeup Landowners! Ask your Legislators and your public officials what's going on.

I am certain you as property owners have more concerns and questions. Feel free to call to visit on this foreseeable problem.

Dan Freeman
1-406-562-3231

LEWIS & CLARK 2008 tapes

CODE	1st	2nd	TOTAL	ACROSS NAD. RIVER AG LAND
3007	11,147.47	11,099.79	22,247.26	44.08
3005	12,788.34	12,736.76	25,525.10	59.26
3129	2444.70	2409.09	4853.79	29.03
2885	4230.36	4213.55	8443.91	—
2886	3441.33	3426.75	6868.08	—
3004	2093.89	2085.51	4179.40	—
2884	934.71	930.86	1865.57	—
2771	442.81	440.81	883.62	—
5062	7.43	7.39	14.82	2.21
TOTAL	37,531.04	37,350.51	74,881.55	134.58 A.
#	TETON COUNTY			
11710	6.97	6.95	13.92	10.08
11344	4468.19	4413.08	8881.27	49.64
12409	20.24	20.24	40.48	—
14071	33,650.18	33,539.28	67,189.46	50.83
14073	3438.35	3383.12	6821.47	—
14072	27,149.95	26,984.43	54,134.38	80.61
00979	20.24	20.24	40.48	—
14659	1496.54	1496.51	2993.05	—
02962	70.36	70.34	140.70	—
11969	109.18	109.16	218.34	—
TOTAL	70,430.20	70,043.35	140,473.55	191.16 A.
CASCADE	3705.33	3606.52	7311.85	12.4 A
PONDERA			78.51	
4254 K-M	1548.93	1548.91	3097.84	
		TOTAL	225,843.30	338.14 A

INSTRUCTION AND PROCEDURE TO PROTEST

1. The tax must be paid under protest before the tax becomes delinquent (NO DELINQUENT TAXES MAY BE PROTESTED). Generally, the taxes on commercial and residential property are due on or before November 30 and May 31.
2. The tax payment must be accompanied by a written protest.
3. The payment must be tendered to the proper officer. In the case of Lewis and Clark County all protests must be tendered to the County Treasurer.
4. The written protest must specify the grounds or reasons the taxes are being paid under protest and the amount paid under protest must directly relate to the grounds specified. The amount of the protest shall not exceed the difference between the payment for the preceding year, the amount owing the tax year being protested.
5. To perfect the protest the taxpayer must do one or more of the following:
 - a. Appeal to County Tax Appeal Board.
 - b. Appeal to State Tax Appeal Board.
 - c. Participant of Class Action Suit.
 - d. Taxpayer has 90 days from date of mailing to file suit within District Court.If the taxpayer does not comply with any of the above, the County Treasurer may disperse the amount paid under protest to the appropriate funds.

The protest procedure is cited under M.C.A. 15-1-402, plus the alternative remedy M.C.A. 15-1-406.

PARCEL# _____ TAX YEAR _____
RECEIPT # _____ AMOUNT _____
LEGAL DESCRIPTION _____

Grounds for Protest

- ☐ Assessed Value Disputed
☐ Taxes Calculated Incorrectly
☐ Special Assessment - Wrong Amount
☐ Special Assessment - Incorrectly Charged

Reason of Protest

- | | | |
|---------------------------------------|-----------|----------|
| 1. Classification & Appraisal Office? | Yes _____ | No _____ |
| 2. County Tax Appeal Board? | Yes _____ | No _____ |
| 3. State Tax Appeal Board decision? | Yes _____ | No _____ |
| 4. District Court? | Yes _____ | No _____ |
| 5. Class Action? | Yes _____ | No _____ |

I HAVE READ THE INSTRUCTIONS ON THE PROTEST. I ALSO UNDERSTAND IF NO ACTION IS TAKEN WITHIN 90 DAYS OF THE DATE OF THE NOTICE OF THE TAX DUE, THE COUNTY TREASURER MAY DISPERSE THE AMOUNT PAID UNDER PROTEST TO THE APPROPRIATE FUNDS. NON-COMPLIANCE WILL RESULT IN A VOID PROTEST.

Taxpayer's signature _____ Date _____

PROPERTY TAX APPEAL FORM

READ REVERSE SIDE OF THIS FORM BEFORE COMPLETING

File this appeal with the county tax appeal board on or before the First Monday in June or within 30 days of the time you receive your Notice of Assessment or revised assessment notice of real property subject to taxation or your Assessment List of personal property from the Department of Revenue. (For the purpose of a tax appeal, your notice of taxes due from your County Treasurer is not considered a notice of change or assessment.) You may also appeal a decision made by the Department of Revenue based upon your informal review. You must file the appeal of the outcome of the informal review conference within 30 days of receipt of the Department of Revenue decision.

FOR CTAB USE

DATE FILED:

DOCKET #:

Received by:

NAME OF TAXPAYER

AS SHOWN ON TAX ROLLS:

MAILING ADDRESS:

PHONE NO. (WORK):

(HOME):

I hereby make application to the _____ County Tax Appeal Board for adjustment in the appraised value of the following described property: (The following Section must be completed in full.)

LEGAL DESCRIPTION OF PROPERTY:

Lot(s) _____ Block(s) _____ Addition/Subdivision _____ (Name)

City or town _____

Street address or name of property _____

No. of acres _____ Section _____ Township _____ Range _____ Assessor ID# _____

	Appraised Value set by Department of Revenue	Appraised Value as Determined by Taxpayer	Appraised Value set by County Board Decision
LAND			
BUILDINGS			
PERSONAL PROPERTY			

REASONS FOR APPEAL: Change in classification and tax values of
Navigation to land - State is claiming ownership - Taxes have been
paid on this land forever. There has been no explanation or
hearing to inform people of this change in ownership before such action

WAS AN AB-26 FORM FILED WITH THE DOR? YES ☐ NO ☐ IF YES, DATE: _____

PRINTED name of taxpayer _____

Signature of taxpayer _____

Date: _____

I hereby authorize _____ (PRINTED name of agent) to represent me in this matter.

Signature of taxpayer _____

Date: _____

THIS PORTION FOR COUNTY TAX APPEAL BOARD USE:

The above application for reduction in appraised value is: ☐ approved ☐ disapproved ☐ adjusted
for the following reasons: _____

Date: _____

County Tax Appeal Board

Chairperson

IF YOU ARE DISSATISFIED WITH THE LOCAL BOARD DECISION, COMPLETE THIS PORTION FOR APPEAL TO THE STATE TAX APPEAL BOARD

STAB DOCKET NO.: _____

1209 8TH Ave. • PO Box 200138 • Helena MT 59620-0138

Telephone Number: (406) 444-2720 • FAX Number: (406) 444-3103 • Internet: www.mt.gov/doa/stab

Section 15-2-301, MCA: "If the appearance provisions of the 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by the action of the county tax appeal board may appeal to the state board by filing with the state tax appeal board a notice of appeal within 30 calendar days after the receipt of the decision of the county board. The notice must specify the action complained of and the reasons assigned for the complaint."

I hereby appeal the action of the _____ County Tax Appeal Board, received on _____ (date) for the following reasons:

Signature: _____

Date: _____

(Rev. 2/98)

IF YOUR TAXES BECOME DUE BEFORE THIS APPEAL IS RESOLVED, THEY MUST BE PAID UNDER PROTEST, OR IT MAY NOT BE POSSIBLE TO OBTAIN A REFUND, AS PROVIDED IN SECTION 15-2-306, MCA.

INSTRUCTIONS FOR FILING PROPERTY TAX APPEALS

1. Please fill out this form as **completely** as possible. Use a typewriter if available, otherwise, please print. Use black or dark blue ink, not pencil. This form will be photocopied, so legibility is very important.
2. Be sure to give your **correct mailing address and telephone number** so that you can be notified of hearings and decisions. The county tax appeal board must give you reasonable notice of the date and hour of a hearing.
3. Be sure you have the proper legal description of the land or city lot. Even if you are not appealing land values, it is important to have a legal description of the exact location of the building or buildings, or other improvements. The legal description may be found on your deed, your tax assessment notice, or you may obtain the correct legal description from your county assessor's office.
4. If additional space is needed, use a separate sheet of paper and attach it to this form. Please show the number of pages you are attaching.
5. The **goldenrod copy of your appeal form should be retained by you after the appeal form has been signed and dated at the time you file your appeal. It will be necessary to show this copy if questions should arise as to the timeliness of filing, or whether a specific property has been appealed.**

YOU NEED TO KNOW THE FOLLOWING FACTS ABOUT YOUR TAX APPEAL:

1. Section 15-15-102, MCA; "The valuation of property may not be reduced by the county tax appeal board unless either the taxpayer or the taxpayer's agent makes and files a written application for reduction with the county tax appeal board. The application must be filed on or before the first Monday in June or 30 days after receiving either a notice of classification and appraisal or determination after review under 15-7-102(3) from the department, whichever is later. If the department's determination after review is not made in time to allow the county tax appeal board to review the matter during the current tax year, the appeal must be reviewed during the next tax year, but the decision by the county tax appeal board is effective for the year in which the request for review was filed with the department. The application must state the post-office address of the applicant, specifically describe the property involved, and state the facts upon which it is claimed the reduction should be made."
2. Both you, as taxpayer, and the Department of Revenue may call witnesses or present documentary evidence at your hearing before the county tax appeal board. *The law requires that either the taxpayer or his agent must appear and answer questions under oath at the county board hearing; otherwise the county board is without authority to grant any reduction to the taxpayer.* Appeals made to a county tax appeal board are taken under Section 15-15-102, MCA.
3. Two statutes [15-7-102(3) and 15-1-303(2)] provide for informal conferences with agents of the Department of Revenue before filing an appeal with the county tax appeal board. If the owner of any land or improvements is dissatisfied with the appraisal as it reflects the market value of the property as determined by the Department of Revenue or with the classification of the land or improvements, the owner may request an assessment review by submitting an objection in writing to the Department, on the form AB-26 provided by the Department for that purpose, within 30 days after receiving the notice of classification and appraisal from the Department. If any property owner feels aggrieved by the classification or appraisal made by the department after the informal review, the property owner has the right to appeal to the county tax appeal board within 30 days after notice of the department's determination is mailed to the property owner. If the taxpayer has personal property reporting forms, the taxpayer may request an informal conference with the department within 30 days after receipt of the personal property assessment. If still aggrieved, the taxpayer may appeal to the county tax appeal board within 30 days after receipt of the decision of the department.
4. Administrative Rule 2.51.307(3) provides that the decision of the county tax appeal board regarding personal property shall be final and binding on all interested parties for the tax year in question unless reversed or modified upon review by the state tax appeal board.
5. Administrative Rule 2.51.307(4) provides that, "with respect to taxable real property and improvements thereon, the decision of a county tax appeal board shall be final and binding unless reversed or modified upon review by the state tax appeal board. If the decision of the county tax appeal board is not reviewed by the state tax appeal board, it shall be final and binding on all interested parties for all subsequent tax years in the reappraisal cycle unless there is a change in the property itself or the circumstances surrounding the property which affect its value." Be prepared to show how the change has affected the value. This Board considers a change in ownership to be a change in circumstances surrounding the property.
6. Section 15-2-301(5), MCA states, "The decision of the state tax appeal board is final and binding upon all interested parties unless reversed or modified by judicial review."
7. Section 15-15-103(2), MCA, provides, "If a county tax appeal board refuses or fails to hear a taxpayer's timely application for a reduction in valuation of property . . . The taxpayer's application is considered to be granted on the day following the board's final meeting for that year. The department shall enter the appraisal or classification sought in the application in the property tax record." This does not apply in the case of a filing made following the review, provided for in 15-7-102, that was not received in time to be considered by the board during its current session.

**KEEP THE GOLDENROD COPY.
IT MAY BE YOUR ONLY PROOF OF FILING YOUR APPEAL!**